



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश शासन द्वारा प्रकाशित

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शिमला, सोमवार, 16 फरवरी, 1959/27 माघ, 1880

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HIMACHAL PRADESH ADMINISTRATION

EXCISE & TAXATION DEPARTMENT

## NOTIFICATION

*Simla-4, the 9th February, 1959/20th Magha, 1880*

No. Ex. 9-265/57.—The Government of India, Ministry of Home Affairs Notification No. F. 26/23/58-Judl. II, dated the 17th January, 1959, publishing the Central Sales Tax (Himachal Pradesh) Rules, 1959, are hereby republished for information of the general public.

RAGHUBIR SINGH.  
Joint Secretary.

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No. F. 26/23/58-Judl. II.

GOVERNMENT OF INDIA  
MINISTRY OF HOME AFFAIRS

## NOTIFICATION

*New Delhi-1, the 17th January, 1959/27th Pausa, 1880*

G.S.R.—In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:—

## THE CENTRAL SALES TAX (HIMACHAL PRADESH) RULES, 1959

1. **Short title and application.**—(1) These rules may be called the Central Sales Tax (Himachal Pradesh) Rules, 1959.

(2) They shall apply to the Union Territory of Himachal Pradesh.

**2. Definitions.**—In these rules, unless the context otherwise requires—

(a) 'Act' means the Central Sales Tax Act, 1956 (74 of 1956);

(b) "Central Rules" means the Central Sales Tax (Registration and Turn-over) Rules, 1957;

(c) "Commissioner" means the Excise and Taxation Commissioner appointed under sub-section (1) of section 3 of the East Punjab General Sales Tax Act, 1948, as extended to Himachal Pradesh;

(d) "Form" means a form appended to these rules;

(e) "Taxation Officer" means the officer appointed under sub-section (1) of section 3 of the East Punjab General Sales Tax Act, 1948, as extended to Himachal Pradesh.

**3. Submission of returns by dealers.**—A dealer shall submit returns in Form 1.

**4. Authority from which Declaration Forms may be obtained; use, custody and maintenance of records of such forms and matters incidental thereto.**—(1) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealers certificate of registration, shall obtain from the Taxation Officer the blank declaration, that is to say, Form 'C' referred to in rule 12 of the Central Rules for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer or any responsible person authorised by him in his behalf, shall fill in all required particulars in the form, and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing dealer and the other two portions marked "original" and "duplicate" shall be made over by him to the selling dealer:

Provided that no single declaration shall cover more than one transaction of sale, except in cases where the total amount covered by one declaration is equal to or less than Rs. 5,000 or such other amount as the Commissioner may by a general order, notify in the Official Gazette:

Provided further that counterfoils of the declaration forms should be maintained by the dealer for a period of 5 years or such further period as may be prescribed by the Commissioner.

(2) Blank Declaration Form 'C' referred to in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Taxation Officer on payment of an amount at the rate of Rs. 2 per 25 forms; and such amount shall be paid in the form of court-fee stamps.

(3) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to his return in Form 1 the portion marked "original" of the declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked "duplicate".

(4) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a form obtained by the purchasing dealer, on application, from the Taxation Officer and not declared obsolete and invalid by the Commissioner under the provisions of sub-rule (1).

(5) Every declaration form obtained from the Taxation Officer by a registered dealer shall be kept by him in safe custody and he shall be personally

responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(6) Every registered dealer to whom any declaration form is issued by the Taxation Officer shall maintain, in a register in Form 2 a true and complete account of every such form received from the said authority. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft as the said authority may direct.

(7) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Taxation Officer.

(8) No registered dealer to whom a declaration form is issued by the Taxation Officer shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(9) A declaration form in respect of which a report has been received by the Taxation Officer under sub-rule (6) shall not be valid for the purpose of sub-rule (1).

(10) The Commissioner shall from time to time publish in the Official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (6).

(11) The Commissioner may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(12) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (11) all registered dealers shall, on or before the date with effect from which the forms, are so declared obsolete and invalid, surrender, to the Taxation Officer, all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the said authority.

(13) (a) Where a blank or duly completed declaration form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond to the authority from whom the said form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a duly completed form received by the selling dealer is lost, whether such loss occurs while it is in his custody or while it is in transit, until it reaches the authority to whom the selling dealer is required to furnish his return in Form I, the selling dealer shall furnish in respect of every such form so lost an indemnity bond to the said authority, for such sum as the said authority may, having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate for every such declaration form so lost.

(c) The purchasing dealer who issues any duplicate form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the declaration form:

"I hereby declare that this is the duplicate of the declaration (Form C) No. .... signed on ..... and issued to ..... who is a registered dealer of ..... (State) and whose registration certificate number is ....."

**5. Use, custody and maintenance, etc., of records of certificates in Form 'D'.**—(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in Form "D" referred to in sub-rule (1) of rule 12 of the Central Rules:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the selling dealer.

(b) The counterfoil of the certificate in Form 'D' shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Commissioner.

(3) (a) A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in respect of such claim attach to his return in Form 'I' the portion marked 'original' in the certificate received by him from the authorised officer of the Government.

(b) The assessing authority may in his discretion require the selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form 'D'.

*Explanation.*—In this rule "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

**6. Use, custody, maintenance, etc., of records of certificate in Forms 'EI' and 'EII'.**—(1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form 'EI' or Form 'EII', referred to in sub-rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub-rule (2):

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) Form 'EI' shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form 'EII' shall be used in respect of all other subsequent sales.

(3) For the purposes of sub-rule (1) a registered dealer shall obtain from the Taxation Officer Form 'EI' or Form 'EII', as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate received from the said officer.

(4) (a) Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the

certificate marked "original" and "duplicate" to the registered purchasing dealer.

(b) The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner.

(5) (a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act shall, in respect of such claim, attach to his return in Form 'I' the portion marked 'original' in the certificate in Form 'EI' or 'EII' as the case may be, and received by him from the registered dealer from whom he made the purchase, along with the Declaration Form 'C' received by him from the registered dealer to whom he has made the subsequent sale.

(b) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form 'EI' or 'EII'.

(6) No registered dealer shall give nor shall a registered dealer accept, any certificate in Form 'EI' or Form 'EII' except in a form obtained on application from the Taxation Officer and not declared obsolete and invalid by the Commissioner.

(7) The provisions of sub-rule (5) to (13) of rule 4 in relation to Declaration Form 'C' referred to therein shall apply, with such changes as circumstances require also to certificates in Forms 'EI' and 'EII'.

**7. East Punjab General Sales Tax Act, 1948 as extended to Himachal Pradesh and the rules made thereunder to apply mutatis mutandis to publication of lists etc.**—Subject to these rules and the Central Rules, the provisions of the East Punjab General Sales Tax Act, 1948 as extended to Himachal Pradesh and the rules made thereunder shall apply *mutatis mutandis* to the publication of lists of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises, the furnishing of information relating to the business of a dealer and any other matter specified in sub-section (4) of section 13 of the Act.

**8. Penalty.**—A breach of these rules including any provisions of the East Punjab General Sales Tax Act, 1948 as extended to Himachal Pradesh and the rules made thereunder, which have been made applicable by rule 7, shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

### FORM I

#### Form of return under rule 3 of the Central Sales Tax (Himachal Pradesh) Rules, 1959

Return for the period from ..... to .....

Registration mark and No. ....

Name of the dealer.....

Status .....

(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee).

Style of the business.....

Rs. nP.

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods .....

*DEDUCT:*—

Rs. nP.

(i) Sales of goods outside the State (as defined in section 4 of the Act) .....

(ii) Sales of goods in course of exports outside India (as defined in section 5 of the Act) .....

2. Balance.—Turnover on inter-State sales and sales within the State .....

*DEDUCT:*—Turnover on sales within the State .....

3. Balance.—Turnover on inter-State sales .....

*DEDUCT:*—

(i) Cost of freight, delivery or installation when such cost is separately charged .....

(ii) Sale price of goods returned by the purchaser within a period of three months from the date of delivery .....

4. Balance.—Total turnover of inter-State sales .....

*DEDUCT:*—Subsequent sales not taxable under section 6 (2) of the Act .....

4. Balance.—Total taxable turnover of inter-State sales .....

5. Goods-wise break-up of above .....

A. Declared goods—

(i) Sold to registered dealers on prescribed declaration (*vide* declaration attached) .....

(ii) Sold otherwise .....

B. Other goods—

(i) Sold to registered dealers on prescribed declaration (*vide* declaration attached) .....

(ii) Sold otherwise .. . . . .  
Total .. . . . .

6. (i) Taxable at.....% Rs.....on which tax amounts to  
Rs.....

(ii) Taxable at .....% Rs.....-do-Rs.....

(iii) Taxable at .....% Rs.....-do-Rs.....

(iv) Taxable at .....% Rs.....-do-Rs.....

(v) Taxable at .....% Rs.....-do-Rs.....

(vi) Taxable at .....% Rs.:.....-do-Rs.....

7. Total tax payable on Rs..... amounts to Rs.....

8. Tax paid, if any, by means of  
Treasury challan/M.O. No.  
dated ..... Rs. .... nP. ....

9. Balance due/excess paid if any Rs. .... nP. ....

1. I, enclose with this return the original copy of each of the declaration received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I declare that the statements made and particulars furnished in and with this return are true and complete.

**PLACE** ..... **Signature** .....

**DATE** ..... *Status* .....

## ACKNOWLEDGMENT

Received from.....a dealer possessing  
Registration Certificate No.....a return of sales tax payable  
by him for the period from.....to.....with  
enclosures mentioned therein.

**PLACE** .....  
.....

**DATE** ..... 10-10-1968

*Receiving Officer.*

## Register of Declaration Form 'C' maintained under Rule 4 (6) of the Central Sales Tax (Himachal Pradesh) Rules, 1959

FORM 2

RECEIPTS										ISSUES					
Date of receipt	Authority from whom receipt received	Book No.	Sl. No. of issue	Date Book Sl. No. of issue	Name & address of seller of order in respect of which issued	No. & date of goods in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash memo/ challan No. in reference to which issued	No. & date of railway receipt or other carriers authority	Surrendered to sales tax	Remarks			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## Register of certificate in Form EI/EII maintained under Rule 6 (3) of the Central Sales Tax (Himachal Pradesh) Rules, 1959

RECEIPTS										ISSUES					
Date of receipt	Authority from whom receipt received	Book No.	Sl. No. of issue	Date Book Sl. No. of issue	Name & address of purchasing dealer to whom issued	No. & date of purchase order in respect of which issued	Description of declaration Form C with name of State	Number and date of pur- chaser's order in respect of which issued	Cash memo/ challan No. in reference to which issued	No. & date of railway receipt or other carriers authority	Surrendered to sales tax	Remarks			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

K. R. PRABHU,  
Deputy Secretary to the Government of India.